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lation of the means employed. It is submitted that the true test for the existence of the former duty is the "holding out" whereas the true test for the existence of the latter duty is the exclusive control over the selection and manipulation of the means employed. Where the question of common carrier or not, arises collaterally, as in the principal case and in the interpretation of statutes, the "holding out" would seem the proper test. Where the question arises to determine the duty of care, as in the passenger elevator cases, the latter test is usually applied and the former ignored. It follows however, that it is error to hold, as has been done in many cases, the elevator a common carrier, but correct to hold the operator to the same duty of care as common carriers of passengers. In *Seaver v. Bradley*, 179 Mass. 329, a correct result was reached in holding that the owner of an elevator was not a common carrier. The question was whether a public statute, giving a remedy for the loss of life of a passenger by reason of the negligence of common carriers of passengers, could be invoked. The "holding out" test was correctly applied. On principle, since they have the same exclusive control, the duty of care of carriers for hire should be the same as the duty of care of common carriers of passengers. Whether a conveyance is engaged on the street or at a garage should make no difference. Accord with principal case are *Van Hoeffen v. Columbia Taxicab Co.*, 179 Mo. App. 591; *Primrose v. Casualty Co.*, 232 Pa. 210.

CONSTITUTIONAL LAW—STATUTE REGULATING RENTS.—In a case involving the validity of a rent statute in the District of Columbia intended to prevent rent profiteering during the period of the war, *held*, that since this statute favored the landlords with unrented, or building, apartments, the act was unconstitutional because discriminatory. *Willson v. McDonnell*, 265 Fed. 432.

Since the limitations on the legislative power of Congress as to the District of Columbia are the same as those to which the state legislatures are subject in regulating businesses in their respective commonwealths, the real question involved is whether or not the business of renting houses is "affected with a public interest," the basis upon which all regulation is said to rest. *Munn v. Illinois*, 94 U. S. 113; *German Alliance v. Lewis*, 233 U. S. 389. In the instant case a decision as to whether the business of renting of houses and apartments was so affected was unnecessary inasmuch as the statute was discriminatory; but since rent statutes have been passed in several states, such a decision as the present is a mere postponement of the necessity of deciding the fundamental question. For a full discussion as to when businesses may be said to be "affected with a public interest," see "Price Regulation under the Police Power," *supra*, p. 74.

CORPORATIONS—NO-PAR VALUE STOCK—VALUATION FOR FRANCHISE FEE PURPOSES.—A corporation was organized in Delaware under an act permitting corporations to issue stock without any nominal or par value, the statute stipulating that for franchise fee purposes such no-par value stock shall be taken at the par value of \$100. After qualifying as a foreign corporation to do business in Michigan, the corporation objected to paying its franchise fee

on the basis set up by Delaware. *Held*, the no-par value stock of the corporation must be taken at par value of \$100 for Michigan franchise fee purposes. *Detroit Mortgage Corporation v. Vaughan, Sec. of State* (Mich., 1920), 178 N. W. 697.

Twelve states—Alabama, California, Delaware, Maryland, Maine, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Virginia, Wisconsin—authorize the issuance of no-par value stock. Nine set up certain standards of valuation of such stock for franchise fee purposes, six fixing a \$100 per share basis, like Delaware. That a state may prescribe conditions under which corporations may be organized, and that conditions prescribed by a state become a part of the corporate charter are recognized rules. The point of contention has been how other states shall treat such conditions. A state having no statute authorizing the issuance of no-par value stock should not exclude a foreign corporation because it has such stock. *North American Petroleum Co. v. Hopkins*, (Kan.) 181 Pac. 625. The dissenting opinion in the latter case emphasized the difficulty of determining fees and taxes without a definite stock valuation, and it was to bridge this gap that Massachusetts by statute set up a \$100 per share basis for taxing no-par value stock of foreign corporations. (1918, Chap. 235, p. 204.) The Michigan court in the instant opinion leans towards adopting the valuation set upon the stock by the state authorizing it, rather than setting a fixed valuation for all cases. An interesting question will arise when a state like Michigan comes to tax the no-par value stock of a foreign corporation whose state of nativity sets no value on such stock for franchise fee purposes. At least two states—New York and Ohio—by statute agree with the Kansas court in *North American Petroleum Co. v. Hopkins*, (*supra*), that in such cases the aggregate assets employed by the corporation in carrying on business in the state seems the most reasonable basis of valuation for taxing purposes. See 64 OHIO LAW BULL. 379.

CORPORATIONS—OFFICERS—COMPENSATION OF OFFICERS.—The plaintiff, a mining engineer, sought to recover the reasonable value of services rendered while vice-president of the defendant mining corporation at its request. The work done included the drawing of maps, plans, surveys, and drafting a mining lease. Plaintiff failed to show an express contract on the part of the defendant to pay. The trial court dismissed the complaint. *Held*, (Andrews, Collins and McLaughlin, JJ., dissenting), an express contract not necessary, and under the evidence there was a proper question for the jury whether the services were accepted under circumstances as to raise an implied promise to pay. *Fox v. Arctic Co.*, (N. Y., 1920) 128 N. E. 154.

The rule of law held applicable in both the majority and minority opinions is that for services rendered by an officer of a corporation outside of his regular duties, an officer may recover the contract price if there is an express contract, and their reasonable value if they were rendered under circumstances so as to raise the fair presumption the parties intended and understood that they were to be paid for, the dissenting opinion however maintaining that there was no evidence that would justify a jury in finding such an